



# **Office of Professional Responsibility**

**Who We Are and What We Do**

2003 IRS Nationwide Tax Forum



# Who We Are

## **OPR – Office of Professional Responsibility**

- **Replaces Office of Director of Practice**
- **Focal point for issues relating to “practice”**



# What We Do

**Approve or deny applications for enrollment to practice before the IRS**

**Institute action to censure, suspend, or disbar incompetent or disreputable representatives**

**Oversee Enrollment Process**

**Jurisdiction covers Attorneys, CPAs, Enrolled**

**Agents and Enrolled Actuaries**



# **OPR Enrollment Functions**

## **Administer Annual Special Enrollment Exam**

- In 2002, 7,372 applied to take exam; (34%) passed on first try**

## **Act on applications for enrolled agent status**

## **Act on applications for renewal of enrollment**

- Must have required CPE credits**
- Approx. 40,000 renewal applications**



# **Our Commitments: Apply Circular 230 Sanctions Fairly and Consistently**

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- **OPR Staff will use consistent guidelines for each type of Circular 230 violation**
- **Baseline sanctions increased by aggravating factors and decreased by mitigating factors**



# Disciplinary Sanctions

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- **Reprimand**
- **Censure**
- **Suspension**
- **Disbarment**
- **Expedited suspension upon certain criminal convictions or loss of state license for cause by attorney or CPA**



# **Circular 230: Your Duties to IRS**

- **Provide Information on request**
- **Due diligence as to accuracy**
- **Prompt disposition of pending matters**
- **No contemptuous conduct**
- **File your own tax returns timely**



# **Circular 230: Your Duties to Clients**

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- **Alert client of errors**
  - **No unconscionable fees**
  - **No false advertising**
  - **No improper use of client funds**
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# Common Types of Misconduct

- **Failure to timely file and pay individual or employment taxes**
- **Conviction of crimes involving dishonesty, breach of trust, or tax offenses**
- **Delay of matters pending before the IRS**
- **Loss of state license to practice as an attorney or CPA**
- **Faulty preparation of client tax returns**



# HOW TO CONTACT US

- **Web Address**            <http://www.irs.gov/taxpros/agents/>
- **Telephone Number**            **202.694.1841**
- **Mailing address**
  - » **IRS**
  - » **Office of Professional Responsibility**
  - » **1111 Constitution Avenue**
  - » **Washington, DC 20224**
  - » **N:C:SC:OPR**
- **E-Mail**            [Brien.T.Downing@irs.gov](mailto:Brien.T.Downing@irs.gov) or  
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# Additional Information

- **Circular 230**
  - [http://www.irs.gov/pub/irs-utl/circular\\_230\\_regs.pdf](http://www.irs.gov/pub/irs-utl/circular_230_regs.pdf)
- **Announcement of Disciplinary Actions**
  - <http://www.irs.gov/individuals/lists/0,,id=98200,00.html>
- **Publication 947**
  - <http://www.irs.gov/pub/irs-pdf/p947.pdf>
- **Abusive Schemes Counter Marketing Tools**
  - <http://www.irs.gov/businesses/small/article/0,,id=106788,00.html>
- **Tax Fraud Alerts**
  - <http://www.irs.gov/irs/content/0,,id=106057,00.html>